Patent claims

1. Process for the preparation of carboxylic acid benzyl esters of the formula

$$R^4COOCH_2$$
 R^3
 R^1
 R^2

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in which

R¹ to R³ are identical or different and are C₁-C₆-alkyl, C₁-C₆-alkoxy, C₁-C₆-haloalkyl, C₁-C₆-haloalkoxy, CN, CO(C₁-C₆-alkyl), NO₂ or halogen and

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 R^4 is hydrogen, C_1 - C_{20} -alkyl, C_2 - C_{20} -alkenyl, C_7 - C_{14} -aralkyl, C_6 - C_{12} -aryl, C_1 - C_6 -haloalkyl, C_2 - C_6 -haloalkenyl or C_6 - C_{12} -haloaryl,

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from dibenzyl ethers, comprising: reacting dibenzyl ethers of the formula

$$R^1$$
 R^2
 R^3
 R^3
 R^3

in which

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R¹, R² and R³ have the meanings given above,

or mixtures of dibenzyl ethers and benzyl alcohols of the formula

in which

R¹, R² and R³ have the meanings given above

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with carboxylic anhydrides of the formula

 $(R^4CO)_2O$

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in which

R⁴ has the meaning given above,

in the presence of at least one acid as catalyst, which may optionally be applied to a support.

- 2. Process according to Claim 1, characterized in that the acids are inorganic acids, organic acids or Lewis acids with a pH of from 1 to 6.
- 20 3. Process according to Claim 1, characterized in that the acids are sulphur trioxide, sulphuric acid, hydrogen chloride, hydrogen bromide, hydrogen iodide, hydrofluoric acid, perchloric acid, chlorosulphonic acid, phosphoric acid, trifluoroacetic acid, methanesulphonic acid, ethanesulphonic acid, benzenesulphonic acid, 4-toluenesulphonic acid, boron trifluoride, aluminium chloride, aluminium iodide, zinc chloride, tin chloride, titanium chloride or zirconium chloride, optionally applied to one or more supports.

4. Process according to Claim 1, characterized in that heteropolyacids of the formula (I) are used

 $A_a X_b M_c O_d$ (I)

5 in which

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A is protons and/or metal cations

X is P, Si, B, Ge, As, I, Se or Te

M is W, Mo, V or Cr

a is 3, 4, 5 or 6, so that the heteropolyacids or salts thereof are electroneutral

b is 1 or 2

c is 12 or 18 and

d is 40 or 62,

optionally applied to one or more supports.

- 5. Process according to Claim 4, characterized in that A is a cation which is hydrogen, lithium, sodium, potassium, rubidium, cesium, manganese, nickel, cobalt, copper or lanthanum.
- 6. Process according to Claim 4, characterized in that the heteropolyacids used are phosphomolybdic acid, phosphotungstic acid, phosphovanadic acid, silicomolybdic acid, silicotungstic acid or silicovanadic acid, optionally applied to one or more supports.
 - 7. Process according to Claim 1, characterized in that the acid used is an acidic ion exchanger.
- 8. Process according to Claim 7, characterized in that the acid used is a polymer carrying sulphonic acid groups.

- 9. Process according to Claim 1, characterized in that the reaction is carried out at a temperature of from 10 to 200°C.
- 10. Process according to Claim 1, characterized in that the acid used is a sulphated oxide.